



**ABN 56 000 984 145
-FOUNDED 1964-**

DIRECTORS' REPORTS

and

STATEMENTS OF ACCOUNT

2019 - 2020

**to be presented at the
ANNUAL GENERAL MEETING
on
SUNDAY, 13 SEPTEMBER, 2020
at 9.30am**

Warilla Bowls

AND RECREATION CLUB

WARILLA BOWLS AND RECREATION CLUB LIMITED
ABN 56 000 984 145

OFFICE BEARERS 2019 - 2020

REGISTERED CLUB

Patrons

K. HUGHES (DEC'D), R. TYNAN.

Life Members

W.G. WILLIAMS (DEC'D), DR. H. MITCHELL (DEC'D), C. TYNAN (DEC'D),
F.J. KEARNS (DEC'D) E.S. BAILEY (DEC'D), A.E. CHAMBERLAIN (DEC'D),
R. HERON (DEC'D), B.G. WILLIAMS (DEC'D), E. CAPPETTA (DEC'D),
R. TYNAN, K. HUGHES (DEC'D), W. PHILLIPS, T. TREUE (DEC'D), R. JACK.

Chairman

I. PRESCOTT-SMITH.

Vice - Chairmen

R. TYNAN, P. MAJKOWYCZ.

Board of Directors

T. WELLS, R. GLEN, C. CUSACK,
A. GILLESPIE, C. BRETT, J. MUSHET.

General Manager

PHILLIP KIPP.

MEN'S BOWLING CLUB

President

I. PRESCOTT-SMITH.

Vice- Presidents

R. TYNAN, P. MAJKOWYCZ.

Bowls Secretary

T. WELLS.

Assistant Bowls Secretary

P. MAJKOWYCZ.

Greens Committee

B. POGSON, J. HENRY, P. MAJKOWYCZ, P. KIPP.

Selection Committee

N. McCALL, P. COLLINS, C. BRETT, J. HENRY, G. MCGILLIVRAY.

Match Committee

J. HENRY, T. WELLS, P. MAJKOWYCZ.

WARILLA BOWLS AND RECREATION CLUB LIMITED
ABN 56 000 984 145

The forty-eighth Annual General Meeting of the Warilla Bowls and Recreation Club Limited will be held
on Sunday, 13 September 2020 at 9.30am in the clubhouse.

BUSINESS

REGISTERED CLUB

1. To confirm the minutes of the previous Annual General Meeting.
2. Chairman's Report.
3. To receive, consider and adopt the Directors' Reports, Financial Statements and Auditor's Report.
(Copies are available on the Club's website or on request from the office)
4. Ordinary resolutions.
5. Special resolutions.
6. General Business.

WARILLA BOWLING CLUB (Formerly Warilla Mens Bowling Club)

1. To confirm the minutes of the previous Annual General Meeting.
2. President's Report.
3. To receive the Bowls Secretary and Match Committee Reports.
(Copies are available on the Club's website or on request from the office).
4. General Business.

P. KIPP
GENERAL MANAGER

MEMBERS PLEASE NOTE

Members are requested to advise the General Manager, in writing, seven (7) days prior to the date of the Annual General Meeting of any query relating to the Financial Reports so that a properly researched answer can be made available at the Annual General Meeting.

WARILLA BOWLS AND RECREATION CLUB LIMITED

ABN 56 000 984 145

NOTICE OF ORDINARY RESOLUTIONS

- a. That pursuant to Section 10 (1)i & 10 (6)b of the Registered Club's Act 1976, the members hereby approve a sum not exceeding \$60,000 and agree to, the members of the Board and the other persons referred to below, during the period preceding the 2021 Annual General Meeting, receiving the following benefits and the members further acknowledge that the benefits outlined in sub-paragraphs (i) to (x) are not available to members generally but only to those members who are elected Directors of the Club and the other persons referred to below:
- (i). The reasonable costs of meals and refreshments to be associated with each Board meeting of the Club;
 - (ii). The right for Directors to incur reasonable expenses in travelling to and from Director's meetings or to other constituted meetings as approved by the Board from time to time on the production of invoices, receipts or other proper documentary evidence of such expenditure;
 - (iii). The reasonable costs of Directors attending the Clubs NSW and Leagues Club Association conferences and meetings;
 - (iv). The reasonable costs of Directors attending seminars, lectures, trade displays and other similar events as may be determined by the Board from time to time;
 - (v). The reasonable costs of Directors attending other registered clubs for the purpose of viewing and assessing their facilities and the method of operation provided such attendances are approved by the Board as being necessary for the benefit of the Club;
 - (vi). The provision of blazers and associated apparel for the use of Club Directors when representing the Club;
 - (vii). The reasonable costs of Directors and their spouses attending an annual dinner and other industry functions where appropriate and required to represent the Club;
 - (viii). The reasonable cost of an electronic device (for example a laptop computer, I-pad, tablet or other similar device) and internet access being made available to directors in respect of their duties as directors of the Club;
 - (ix). The reasonable costs of a mobile phone and phone calls for the Chairman in respect of his duties as the Chairman;
 - (x). The payment of the following honorariums to directors in respect of their duties for the 2020/2021 financial year: Chairman \$5,880, Vice Chairmen \$4,200 and Directors \$3,600 each. The honorariums to be paid by instalments as agreed by the Club and directors.
- b. That pursuant to Section 10 (1)i & 10 (6)b of the Registered Club's Act 1976, the members hereby approve and agree to the persons referred to below, during the period preceding the 2021 Annual General Meeting, receiving the following benefits and the members further acknowledge that the benefits are not available to members generally;
- (i). Provision of reasonable discounts for pensioner members as approved by the Board.

Dated 5 August 2020

I. Prescott-Smith (Nominator)

P. Majkowycz (Seconder)

WARILLA BOWLS & RECREATION CLUB LIMITED
ABN 56 000 984 145

NOTICE OF SPECIAL RESOLUTIONS

PROCEDURAL MATTERS FOR RESOLUTIONS AT ANNUAL GENERAL MEETING

1. **Ordinary Resolution** – To be passed, an Ordinary Resolution must receive votes from not less than a majority (50% + 1) of those members who, being eligible to do so, vote in person on the Ordinary Resolution at the meeting.
 2. **Special Resolutions** – To be passed, a Special Resolution must receive votes in favour from not less than three-quarters (75%) of those members who, being eligible to do so, vote in person on the Special Resolution at the meeting.
 3. **Voting on Resolutions** – Only Honorary Life members and financial Bowling members can vote on the Resolutions.
 4. Under the Registered Clubs Act, members who are employees of the Club are not entitled to vote and proxy voting is prohibited.
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FIRST SPECIAL RESOLUTION

That the Constitution of Warilla Bowls & Recreation Club Limited be amended by:

- (a) **inserting** the following new Rule 27.10 and **renumbering** the remaining provisions of Rule 27 accordingly:
"27.10 In addition to Rule 27.9, a resolution may be passed by the Board if the proposed resolution is emailed to all directors and all directors agree to the proposed resolution by sending a reply email to that effect. The resolution shall be passed when the last director sends his or her email response agreeing to the proposed resolution."
- (b) **deleting** Rule 41 and **inserting** the following new Rule 41:
*"41.1 A notice may be given by the Club to any member either:
(a) personally; or
(b) by sending it by post to the address of the member recorded for that member in the Register of Members kept pursuant to this Constitution;
(c) by sending it to the electronic address (if any) nominated by the member;
(d) by notifying the member in accordance with Rule 41.2 (in the case of notices of general meetings (including Annual General Meetings) only).
41.2 If the member nominates:
(a) an electronic means (the nominated notification means) by which the member may be notified that notices of meeting are available; and
(b) an electronic means (the nominated access means) the member may use to access notices of meeting;
the Club may give the member notice of the meeting by notifying the member (using the nominated notification means);
(c) that the notice of meeting is available; and
(d) how the member may use the nominated access means to access the notice of meeting.
41.3 Where a notice is sent by post to a member in accordance with Rule 41.1, the notice shall be deemed to have been received by the members:
(a) in the case of a notice convening a meeting, on the day following that on which the notice was posted; and
(b) in any other case, at the time at which the notice would have been delivered in the ordinary course of post."*

- 41.4 Where a notice is sent by electronic means, the notice is taken to have been given on the day following that on which it was sent.
- 41.5 Where a notice of general meeting (including Annual General Meeting) is sent to a member in accordance with Rule 41.2, the notice is taken to be given on the day following that on which the member is notified that the notice of meeting is available."

NOTES TO MEMBERS ON THE FIRST SPECIAL RESOLUTION

1. The First Special Resolution proposes 2 amendments to the Club's Constitution to bring it into line with the Corporations Act, Liquor Act, Registered Clubs Act and their associated regulations.
2. **Paragraph (a)** clarifies that a board resolution can be passed by way of email. This is permitted by the Corporations Act.
3. **Paragraph (b)** amends existing provisions relating to notices to members to bring the Constitution into line with the Corporations Act.

SECOND SPECIAL RESOLUTION

That the Constitution of Warilla Bowls & Recreation Club Limited be amended by **deleting** Rule 33.22 and in lieu thereof **inserting** the following new Rule 33.22:

"33.22 At any general meeting of the Club (including an Annual General Meeting), thirty (30) members present in person and eligible to vote shall be a quorum."

NOTES TO MEMBERS ON THE SECOND SPECIAL RESOLUTION

1. The Constitution currently provides that the quorum for General Meetings of members of the Club including Annual General Meetings is fifty (50) members.
 - (a) The Club has in the past found that it has been difficult to reach a quorum of members for Annual General Meetings. A quorum of members needs to be present in order to be able to hold a legally valid meeting.
 - (a) As a result, the Board wishes to reduce the quorum for General Meetings from 50 to 30 members.

Dated: 5 August 2020

By direction of the Board



Phillip Kipp
CEO

WARILLA BOWLS AND RECREATION CLUB LIMITED

ABN 56 000 984 145

CLUB PROPERTY REPORT

Pursuant to Section 41J(2) of the Registered Clubs Act for the financial year ended 30 June, 2020:

a) the following properties are core property of the Club:

- (i). licensed premises at Jason Avenue, Barrack Heights;
- (ii). car park at Jason Avenue, Barrack Heights;
- (iii). bowling greens at Jason Avenue, Barrack Heights.

b) the following properties are non-core property of the Club:

- (i). cabins and units at Jason Avenue, Barrack Heights;
- (ii). residential property at 39 Jason Avenue, Barrack Heights;
- (iii). residential property at 47 Jason Avenue, Barrack Heights;
- (iv). residential property at 51 Jason Avenue, Barrack Heights;
- (v). residential property at 57 Jason Avenue, Barrack Heights;
- (vi). residential property at 59 Jason Avenue, Barrack Heights;
- (vii). residential property at 61 Jason Avenue, Barrack Heights;
- (viii). residential property at 63 Jason Avenue, Barrack Heights.

CHAIRMAN'S REPORT

It gives me great pleasure to present my report to the members for 2019/20, a year in which the Club posted a loss of \$165,236. Given the effect that Covid-19 has had across the industry, it is a relatively good result for the year. The advent of Covid-19 and the subsequent shutdown and operating restrictions have severely impacted this year's financial performance, which has also caused a deferral of future capital projects, including the renovation of the bowls lounge and the construction of a new al fresco area.

The good news story for the year was the amalgamation with Corrimal Bowling Club. The Board views Corrimal Bowling Club as a potential successful operation and the Club took the opportunity to renovate Corrimal BC internally during the Covid-19 shutdown, and plan to install a large, family friendly al fresco area over an existing bowling green in time for summer. These renovations have been carried out on a very tight budget and like Warilla, future capital works, other than those already mentioned, are on hold until the Covid-19 pandemic passes.

Congratulations to Russell Jack on being awarded Life Membership of the Club at last year's AGM, which is well-deserved recognition for a long serving (with 50 years continuous representation in Club pennants) and loyal Club stalwart.

Covid-19 also caused havoc with the bowls calendar this year, with major tournaments and events having to be cancelled. For the details of what was run and won on the bowling greens this year please refer to the bowls reports.

Thank you to the Board of Directors who have managed to steer a course through the Covid-19 pandemic and to General Manager Phil Kipp and all of our wonderful staff, thank you for your hard work and dedication in these trying times.

We lost two life members during the year. Kevin Hughes, a Club Life member, patron, and past President, as well as Ted (Theodor) Treue, one of the unsung (and unpaid) building heroes of the early days of the development of the Club. To the families of Kevin and Ted, and to all those members that lost loved ones during the year, please accept my deepest sympathies.

Finally, to all our members, thank you for your continued support and I will see you at Club – socially distanced at 1.5 metres of course.

Ian Prescott-Smith
Chairman

GENERAL MANAGERS REPORT

It is with pleasure that I present my report for the year ending 30 June 2020, a year impacted significantly by the Covid-19 pandemic and the closure of the Club from 23 March until 2 June. In spite of the devastating blow to the industry as a result of the closure and severe restrictions we have had to operate within since re-opening, the Club had a satisfactory trading year, posting a loss of \$165,236, after charging \$2,091,692 for depreciation.

Covid-19 continues to affect the Club's trading, and the Board are focused on maintaining the Club's cash position and battenning down the financial hatches to ensure we come out the other side of the pandemic in good fiscal health. We all share the hope that this will be sooner rather than later.

With that in mind, the Board had no option other than to defer the proposed renovations to the Bowls Lounge and the construction of a new expansive al fresco area over the synthetic green (the approximate cost of which is over \$3M). The Club is shovel ready for the project, though the timing will of course be linked to what is happening with Covid-19.

The Club is close to finalising an amalgamation with Corrimal Bowling Club, and after some minor and relatively inexpensive renovations during the Covid-19 shutdown (with a new al fresco area still to come), the Corrimal operation is showing some promising signs in improved financial performance.

The Club purchased number 39 Jason Avenue during the year and plans are to renovate the property prior to adding it to the Barrack Point Holidays accommodation portfolio.

The Club continues to support the local community, as well as local charity and sporting groups, with over \$200,000 being donated, either directly or 'in-kind' to these groups this past financial year. The Club takes great pride in the support we provide for the local community.

To Chairman Ian Prescott-Smith and the Board of Directors, thank you for your continued support. To our Operations Manager Dan Morris, thank you for your tireless efforts, particularly in being at the forefront of managing the Club's response to the Covid-19 crisis. To our Finance Manager Tracy Girardot and our administration staff, your hard work is much appreciated. To our Management team, thank you for continuing to inspire our staff in providing exceptional customer service to our members and guests. To our Executive Chef Adam Southwell and the catering team, congratulations on continuing to provide quality cuisine at very reasonable prices. To all our staff, in every area of the Club, the service you provide our patrons is second to none and thank you your contribution to the continued success of the Club.

Thank you to our Head Greenkeeper Bruce Pogson and his team for consistently providing some of the best playing surfaces in the state.

To all our members who suffered bereavement during the year, please accept my sincerest condolences.

Finally, to our members - thank you for your continued support and friendship and I will see you at the Club.

Phillip Kipp
General Manager

WARILLA BOWLS & RECREATION CLUB LTD
A.B.N. 56 000 984 145

DIRECTORS' REPORT

Your directors present their report on the company for the financial year ended 30 June 2020.

Principal Activities

The principal activities of the company during the financial year were:

Licensed Bowling Club

Objectives & Strategies

The short and long term objectives of the company are to provide bowling club facilities to members and guests.

The strategy for achieving these objectives is to conservatively manage and monitor the company's financial position, and ensure that member facilities are kept at the highest of standards.

Performance Measurement

The company uses industry accepted financial and non-financial KPI's to monitor performance.

Membership

The number of members registered in the Register of Members at 30 June 2020 were as follows:

Life	3
Bowling	321
Social	17,563
Junior	1
Total Members	<u>17,888</u>

The company is incorporated under the Corporations Act 2001 and is an entity limited by guarantee. If the company is wound up, the Constitution states that each member is liable to contribute a maximum of \$10 each towards meeting any outstanding obligations of the entity. At 30 June 2020 the collective liability of members was \$178,880 (30 June 2019: \$185,500).

Directors

The names of the directors in office at any time during or since the end of the year are:

Ian Prescott-Smith

Chairman

Qualifications, experience, and special duties:

Retired

Chairman 4 years

Deputy Chairman 2 years

Director 6 years

WARILLA BOWLS & RECREATION CLUB LTD
A.B.N. 56 000 984 145

DIRECTORS' REPORT

Robert Tynan

Deputy Chairman

Qualifications, experience, and special duties:

Retired

Deputy Chairman 20 years

Director 9 years

Paul Majkowycz

Deputy Chairman

Qualifications, experience, and special duties:

Retired

Deputy Chairman 3 years

Director 6 years

Christopher Cusack

Director

Qualifications, experience, and special duties:

Sales Consultant

Deputy Chairman 7 years

Director 10 years

Trevor Wells

Director

Qualifications, experience, and special duties:

Retired

Deputy Chairman 3 years

Director 18 years

Rob Glen

Director

Qualifications, experience, and special duties:

Project Manager

Director 7 years

Andy Gillespie

Director

Qualifications, experience, and special duties:

Retired

Director 5 years

Cliff Brett

Director

Qualifications, experience, and special duties:

Retired

Director 3 years

John Mushet

Director

Appointed 8/09/2019

Qualifications, experience, and special duties:

Retired

Director 1 year

Previous Director 6 years

WARILLA BOWLS & RECREATION CLUB LTD
A.B.N. 56 000 984 145

DIRECTORS' REPORT

Dallas Delatorre

Director

Term completed 8/09/2019

Qualifications, experience, and special duties:

Retired

Director 4 years

Directors have been in office since the start of the financial year to the date of this report unless otherwise stated.

Summary of Meeting Attendances:

12 ordinary meetings and 14 special meetings were held during the year.

	<i>Number of Meetings Eligible To Attend</i>	<i>Number of Meetings Attended</i>
Ian Prescott-Smith	26	24
Robert Tynan	26	26
Paul Majkowycz	26	26
Christopher Cusack	26	25
Trevor Wells	26	22
Rob Glen	26	23
Andy Gillespie	26	22
Cliff Brett	26	24
John Mushet	23	22
Dallas Delatorre	3	3

Auditor's Independence Declaration

The lead auditor's independence declaration for the year ended 30 June 2020 has been received and can be found on page 6 of the financial report.

Signed in accordance with a resolution of the Board of Directors:

Director:



Mr Ian Prescott-Smith

Dated 5 August 2020

**INDEPENDENT AUDIT REPORT
TO THE MEMBERS OF
WARILLA BOWLS & RECREATION CLUB LTD
A.B.N. 56 000 984 145**

Audit Opinion

We have audited the financial report of Warilla Bowls & Recreation Club Ltd (the company), which comprises the statement of financial position as at year ended 30 June 2020, the statement of comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies, and the directors' declaration.

In our opinion, the accompanying financial report of Warilla Bowls & Recreation Club Ltd is in accordance with the Corporations Act 2001, including:

- (i) giving a true and fair view of the company's financial position as at the year ended 30 June 2020 and of their performance and cash flows for the year ended on that date; and
- (ii) complying with Australian Accounting Standards and the Corporations Regulations 2001.

Basis of Audit Opinion

We conducted our audit in accordance with Australian Auditing Standards. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Report section of our report. We are independent of the company in accordance with the auditor independence requirements of the Corporations Act 2001 and the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 Code of Ethics for Professional Accountants (the Code) that are relevant to our audit of the financial report in Australia. We have also fulfilled our other ethical responsibilities in accordance with the Code.

We confirm that the independence declaration required by the Corporations Act 2001, which has been given to the directors of the company, would be in the same terms if given to the directors as at the time of this auditor's report.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Emphasis of Matter

We draw attention to Note 15 in the Financial Report, which describes events subsequent to year end and specifically the possible effects of the future implications of Covid-19 on Warilla Bowls & Recreation Club Ltd's future financial position and performance. In our view this issue is fundamental to users' understanding of the Financial Report. Our opinion is not modified in respect of this matter.

Other Information

The directors are responsible for the other information. The other information does not include the financial report and our auditor's report thereon, but comprises the Supplementary Information contained in the annual report, which we obtained prior to the date of this auditor's report, and the Chairman's and General Managers Reports, which are expected to be made available to us after the date of this auditor's report.

Our opinion on the financial report does not cover the other information and accordingly we do not express any form of assurance conclusion thereon.

**INDEPENDENT AUDIT REPORT
TO THE MEMBERS OF
WARILLA BOWLS & RECREATION CLUB LTD
A.B.N. 56 000 984 145**

In connection with our audit of the financial report, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial report or our knowledge obtained in the audit or otherwise appears to be materially misstated.

If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Responsibilities of the Directors for the Financial Report

The directors of the company are responsible for the preparation of the financial report that gives a true and fair view in accordance with Australian Accounting Standards and the Corporations Act 2001 and for such internal control as the directors determine is necessary to enable the preparation of the financial report that gives a true and fair view and is free from material misstatement, whether due to fraud or error.

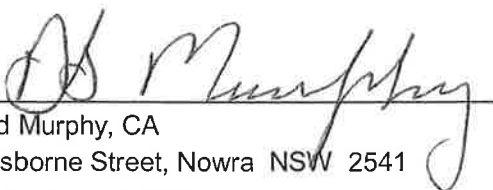
In preparing the financial report, the directors are responsible for assessing the company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the directors either intend to liquidate the company or to cease operations, or have no realistic alternative but to do so.

Auditor's Responsibilities for the Audit of the Financial Report

Our objectives are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this financial report.

A further description of our responsibilities for the audit of the financial report is located at the Auditing and Assurance Standards Board website at: <http://www.auasb.gov.au/Home.aspx>. This description forms part of our auditor's report.

Booth Partners

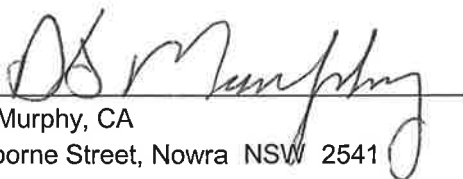

David Murphy, CA
52 Osborne Street, Nowra NSW 2541
Dated 5 August 2020

**AUDITOR'S INDEPENDENCE DECLARATION
UNDER SECTION 307C OF THE CORPORATIONS ACT 2001
TO THE DIRECTORS OF
WARILLA BOWLS & RECREATION CLUB LTD
A.B.N. 56 000 984 145**

I declare that, to the best of my knowledge and belief, during the year ended 30 June 2020, there have been no contraventions of:

- i) the auditor independence requirements as set out in the Corporations Act 2001 in relation to the audit; and
- ii) any applicable code of professional conduct in relation to the audit.

Booth Partners



David Murphy, CA
52 Osborne Street, Nowra NSW 2541
Dated 5 August 2020

WARILLA BOWLS & RECREATION CLUB LTD
A.B.N. 56 000 984 145

STATEMENT OF PROFIT OR LOSS AND COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30 JUNE 2020

	Note	2020 \$	2019 \$
Revenue	2	15,263,705	17,917,747
Cost of sales		(2,006,266)	(2,566,760)
Bowls activities expenses		(599,428)	(950,616)
Clubhouse premises & surrounds expenses		(866,148)	(931,296)
Depreciation & amortisation expenses		(2,091,692)	(2,118,018)
Trading expenses		(5,979,742)	(6,852,787)
Other expenses		(3,885,665)	(4,791,269)
Loss before income tax	3	(165,236)	(292,999)
Income tax expense		-	-
Profit (loss) attributable to members of the company		(165,236)	(292,999)
Total comprehensive income (loss) attributable to members of the company		(165,236)	(292,999)

The accompanying notes form part of these financial statements.

WARILLA BOWLS & RECREATION CLUB LTD
A.B.N. 56 000 984 145

STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2020

	Note	2020 \$	2019 \$
CURRENT ASSETS			
Cash and cash equivalents	4	2,269,410	2,197,767
Trade and other receivables	5	505,962	26,250
Inventories	6	259,997	321,873
Other current assets	7	412,579	105,460
TOTAL CURRENT ASSETS		<u>3,447,948</u>	<u>2,651,350</u>
NON-CURRENT ASSETS			
Financial assets	8	750	750
Property, plant and equipment	9	28,125,767	28,928,986
Intangible assets	10	720,340	720,340
TOTAL NON-CURRENT ASSETS		<u>28,846,857</u>	<u>29,650,076</u>
TOTAL ASSETS		<u>32,294,805</u>	<u>32,301,426</u>
CURRENT LIABILITIES			
Trade and other payables	11	302,150	526,912
Borrowings	12	352,915	387,432
Short term provisions	13	1,531,619	834,631
Other current liabilities	14	157,580	379,413
TOTAL CURRENT LIABILITIES		<u>2,344,264</u>	<u>2,128,388</u>
NON-CURRENT LIABILITIES			
Borrowings	12	340,635	401,936
Long term provisions	13	111,395	107,355
TOTAL NON-CURRENT LIABILITIES		<u>452,030</u>	<u>509,291</u>
TOTAL LIABILITIES		<u>2,796,294</u>	<u>2,637,679</u>
NET ASSETS		<u>29,498,511</u>	<u>29,663,747</u>
EQUITY			
Retained earnings		29,498,511	29,663,747
TOTAL EQUITY		<u>29,498,511</u>	<u>29,663,747</u>

The accompanying notes form part of these financial statements.

WARILLA BOWLS & RECREATION CLUB LTD
A.B.N. 56 000 984 145

STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 30 JUNE 2020

	Retained Profits
Balance at 1 July 2018	29,956,746
Profit (loss) for the year	(292,999)
Other comprehensive income for the year	-
Total comprehensive income attributable to members of the entity	<u>(292,999)</u>
Income tax expense	-
Balance at 30 June 2019	<u><u>29,663,747</u></u>
Balance at 1 July 2019	29,663,747
Profit (loss) for the year	(165,236)
Other comprehensive income for the year	-
Total comprehensive income attributable to members of the entity	<u>(165,236)</u>
Balance at 30 June 2020	<u><u>29,498,511</u></u>

The accompanying notes form part of these financial statements.

WARILLA BOWLS & RECREATION CLUB LTD
A.B.N. 56 000 984 145

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2020

	Note	2020 \$	2019 \$
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts from trading		14,895,354	17,943,800
Payments to suppliers and employees		(12,904,879)	(15,987,043)
Interest paid		(8,391)	(28,142)
Interest received		2,777	5,029
Net cash provided by (used in) operating activities		<u>1,984,861</u>	<u>1,933,644</u>
CASH FLOWS FROM INVESTING ACTIVITIES			
Payments for property plant and equipment		(1,639,017)	(2,644,601)
Loan Advance - Corrimal Bowling Club Ltd		(178,383)	-
Net cash provided by (used in) investing activities		<u>(1,817,400)</u>	<u>(2,644,601)</u>
CASH FLOWS FROM FINANCING ACTIVITIES			
Repayment of borrowings		(95,818)	(648,934)
Proceeds from borrowings		-	1,093,135
Net cash provided by (used in) financing activities		<u>(95,818)</u>	<u>444,201</u>
Net increase (decrease) in cash held		71,643	(266,756)
Cash at beginning of financial year		2,197,767	2,464,523
Cash at end of year	4	<u>2,269,410</u>	<u>2,197,767</u>

The accompanying notes form part of these financial statements.

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2020

1 Summary of Significant Accounting Policies

Basis of Preparation

The financial statements are general purpose financial statements that have been prepared in accordance with the requirements of the Australian Accounting Standards - Reduced Disclosure Requirements of the Australian Accounting Standards Board and the Corporations Act 2001. The company is a not-for-profit entity for financial reporting purposes under Australian Accounting Standards.

Australian Accounting Standards set out accounting policies that the AASB has concluded would result in the financial statements containing relevant and reliable information about transactions, events and conditions to which they apply. Material accounting policies adopted in the preparation of these financial statements are presented below. They have been consistently applied unless otherwise stated.

The financial statements, except for cash flow information, have been prepared on an accrual basis and are based on historical costs, modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and financial liabilities. The amounts presented in the financial statements have been rounded to the nearest dollar.

The financial statements of Warilla Bowls & Recreation Club Ltd for the year ended 30 June 2020 were authorised for issue in accordance with a resolution of the directors on 5 August 2020.

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Revenue and Other Income

The company has applied AASB 15: Revenue from Contracts with Customers (AASB 15) and AASB 1058: Income of Not-for-Profit Entities (AASB 1058) using the cumulative effective method of initially applying AASB 15 and AASB 1058 as an adjustment to the opening balance of equity at 1 July 2019. Therefore, the comparative information has not been restated and continues to be presented under AASB 118: Revenue and AASB 1004: Contributions. Due to the nature of the changes in the accounting policy, no equity adjustment has been required. The details of accounting policies under AASB 118 and AASB 1004 are disclosed separately since they are different from those under AASB 15 and AASB 1058.

In the current year

Goods and Services

All goods and services other than those detailed below are delivered, invoiced, and paid for simultaneously. This includes sales of liquor, gaming products, golf games and other products.

Revenue is recognised immediately at the point of sale. The impact of the loyalty program has been detailed above.

Memberships

Membership is granted following payment of annual fees and in the case of new members, board approval of their application. Payment for new members is due on application, and payment for renewing members is due within one month of the renewal date.

Contract liabilities are recognised on receipt of payment, and revenue is recognised on a straight line basis over the period of membership.

Loyalty Program

Members are eligible to earn points based on their poker machine usage. Points are redeemable against any future purchases from the company. The points accumulate and do not expire.

A portion of poker machine takings relating to loyalty points are deferred to contract liabilities. Revenue is recognised when loyalty points are redeemed or the likelihood of the customer redeeming the loyalty points becomes remote.

Advertising and Sponsorships

Advertising and sponsorships are invoiced prior to the agreed period of coverage and invoices are typically payable within 30 days.

Contract liabilities are recognised when the invoices are issued, and revenue is recognised on a straight line basis over the agreed period of coverage.

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Function Income

Deposits for functions are invoiced at the time of booking and are payable by the earlier of 30 days from the booking, or 10 days prior to the event. Full payment for the function is typically due by the day of the event.

Contract liabilities are recognised when the booking is made, and for any part payments received prior to the time of the event. Revenue is recognised at the time the function is held.

Ticket Sales

Event tickets are invoiced when payment is received.

Contract liabilities are recognised when tickets are sold prior to the date of the event. Revenue is recognised at the time the event is held.

Rental Income

Rental income is invoiced and payable on a monthly basis.

Revenue is recognised on a straight line basis over the length of the lease.

Operating grants, donations and bequests

When the company receives operating grant revenue, donations or bequests, it assesses whether the contract is enforceable and has sufficiently specific performance obligations in accordance with AASB 15. When both these conditions are satisfied, the company identifies each performance obligations relating to the grant, recognises a contract liability for its obligations under the agreement, and recognises revenue as it satisfies its performance obligations.

- Where the contract is not enforceable or does not have sufficiently specific performance obligations, the company recognises the asset received in accordance with the recognition requirements of other applicable accounting standards (for example AASB 9, AASB 16, AASB 116 and AASB 138), recognises related amounts (being contributions by owners, lease liability, financial instruments, provisions, revenue or contract liability arising from a contract with a customer), and recognises income immediately in profit or loss as the difference between the initial carrying amount of the asset and the related amount.

Capital Grants

When the company receives a capital grant, it recognises a liability for the excess of the initial carrying amount of the financial asset received over any related amounts (being contributions by owners, lease liability, financial instruments, provisions, revenue or contract liability arising from a contract with a customer) recognised under other Australian Accounting Standards. The company recognises income in profit or loss when or as the company satisfies its obligations under the terms of the grant.

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NOTES TO THE FINANCIAL STATEMENTS
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Interest Income

Interest revenue is recognised on a proportional basis taking into account the interest rates applicable to the financial assets.

Dividend Income

Dividend revenue is recognised when the right to receive a dividend has been established.

Dividends received from associates and joint ventures are accounted for in accordance with the equity method of accounting.

Investment Property Revenue

Investment property revenue is recognised on a straight-line basis over the period of the lease term so as to reflect a constant periodic rate of return on the net investment.

In the comparative period

Revenue is measured at the fair value of the consideration received or receivable after taking into account any trade discounts and volume rebates allowed. Any consideration deferred is treated as the provision of finance and is discounted at a rate of interest that is generally accepted in the market for similar arrangements. The difference between the amount initially recognised and the amount ultimately received is interest revenue.

Revenue from the sale of goods is recognised at the point of delivery as this corresponds to the transfer of significant risks and rewards of ownership of the goods and cessation of all involvement in those goods.

Revenue from the provision of membership subscriptions is recognised on a straight line basis over the period of the memberships.

Grant revenue is recognised in the statement of comprehensive income when the company obtains control of the grant and it is probable that the economic benefits gained from the grant will flow to the company and the amount of the grant can be measured reliably.

If conditions are attached to the grant which must be satisfied before it is eligible to receive the contribution, the recognition of the grant as revenue will be deferred until those conditions are satisfied.

Warilla Bowls & Recreation Club Ltd receives non-reciprocal contributions of assets from the government and other parties for zero or nominal value. These assets are recognised at fair value on the date of acquisition in the statement of financial position, with a corresponding amount of income recognised in the statement of comprehensive income.

Donations and bequests are recognised as revenue when received.

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2020

Cash and Cash Equivalents

Cash and cash equivalents include cash on hand, deposits held at call with banks, other short-term highly liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities on the balance sheet.

Trade and Other Receivables

Trade receivables are recognised initially at the transaction price (i.e. cost) and are subsequently measured at cost less provision for impairment. Receivables expected to be collected within 12 months of the end of the reporting period are classified as current assets. All other receivables are classified as non-current assets.

At the end of each reporting period, the carrying amount of trade and other receivables are reviewed to determine whether there is any objective evidence that the amounts are not recoverable. If so, an impairment loss is recognised immediately in statement of comprehensive income.

Inventories

Inventories are measured at the lower of cost and net realisable value. Costs are assigned on a first-in first-out basis.

Stores are valued at cost.

Prepayments

Prepayments are recognised when a payment is made for services that the company expects to utilise over a period of time. Prepayments are measured at the unexpended portion of the contractual cost of the services. Expenditure is transferred to profits and losses on a straight line basis over the period to which it relates.

Property, Plant and Equipment

Each class of property, plant and equipment is carried at cost or fair value as indicated less, where applicable, any accumulated depreciation and impairment losses.

Property

Freehold land and buildings are measured at cost less depreciation. It is the policy of the entity to have annual appraisals by the directors to ensure the carrying amount is not in excess of the recoverable amount from those assets.

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Plant and Equipment

Plant and equipment are measured on the cost basis and are therefore carried at cost less accumulated depreciation and any accumulated impairment losses. In the event the carrying amount of plant and equipment is greater than the estimated recoverable amount, the carrying amount is written down immediately to the estimated recoverable amount and impairment losses recognised either in profit or loss or as a revaluation decrease if the impairment losses relate to a revalued asset. A formal assessment of recoverable amount is made when impairment indicators are present.

Subsequent costs are included in the asset's carrying amount or recognised as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to the company and the cost of the item can be measured reliably. All other repairs and maintenance are recognised as expenses in profit or loss during the financial period in which they are incurred.

The depreciation rates used for each class of depreciable asset are:

Class of Fixed Asset	Depreciation Rate
Buildings	2.5%
Plant & Equipment	20%-30%

The asset's residual values and useful lives are reviewed, and adjusted if appropriate, at the end of each reporting period.

An asset's carrying amount is written down immediately to its recoverable amount if the asset's carrying amount is greater than its estimated recoverable amount.

Gains and losses on disposals are determined by comparing proceeds with the carrying amount. These gains or losses are included in the statement of comprehensive income. When revalued assets are sold, amounts included in the revaluation reserve relating to that asset are transferred to retained earnings.

Intangibles

Poker Machine Licences

Purchased poker machine licences are initially recognised at cost. They have an infinite life and are carried at cost in accordance with the licence terms. Poker machine licences are assessed annually for impairment.

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NOTES TO THE FINANCIAL STATEMENTS
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Financial Instruments

Initial recognition and measurement

Financial assets and financial liabilities are recognised when the entity becomes a party to the contractual provisions to the instrument. For financial assets, this is the date that the company commits itself to either the purchase or sale of the asset (ie trade date accounting is adopted).

Financial instruments (except for trade receivables) are initially measured at fair value plus transaction costs except where the instrument is classified "at fair value through profit or loss", in which case transaction costs are expensed to profit or loss immediately. Where available, quoted prices in an active market are used to determine fair value. In other circumstances, valuation techniques are adopted.

Trade receivables are initially measured at the transaction price if the trade receivables do not contain a significant financing component or if the practical expedient has been applied as specified in AASB 15.63 .

Financial Assets

Financial assets are subsequently measured at:

- amortised cost;
- fair value through other comprehensive income; or
- fair value through profit and loss

On the basis of the two primary criteria, being:

- the contractual cash flow characteristics of the financial asset; and
- the business model for managing the financial assets.

A financial asset is subsequently measured at amortised cost when it meets the following conditions:

- the financial asset is managed solely to collect contractual cash flows; and
- the contractual terms within the financial asset give rise to cash flows that are solely payments of principal and interest on the principal amount outstanding on specified dates.

A financial asset is subsequently measured at fair value through other comprehensive income when it meets the following conditions:

- the contractual terms within the financial asset give rise to cash flows that are solely payments of principal and interest on the principal amount outstanding on specified dates; and
- the business model for managing the financial asset comprises both contractual cash flows collection and the selling of the financial asset.

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By default, all other financial assets that do not meet the conditions of amortised cost and the fair value through other comprehensive income's measurement condition are subsequently measured at fair value through profit and loss.

The entity initially designates financial instruments as measured at fair value through profit or loss if:

- it eliminates or significantly reduces a measurement or recognition inconsistency (often referred to as "accounting mismatch") that would otherwise arise from measuring assets or liabilities or recognising the gains and losses on them on different bases;
- it is in accordance to the documented risk management or investment strategy and information about the groupings was documented appropriately, so the performance of the financial liability that was part of an entity of financial liabilities or financial assets can be managed and evaluated consistently on a fair value basis; and
- it is a hybrid contract that contains an embedded derivative that significantly modifies the cash flows otherwise required by the contract.

The initial designation of the financial instruments to measure at fair value through profit and loss is a one-time option on initial classification and is irrevocable until the financial asset is derecognised.

A financial asset is derecognised when the holder's contractual rights to its cash flows expires, or the asset is transferred in such a way that all the risks and rewards of ownership are substantially transferred.

On derecognition of a financial asset measured at amortised cost, the difference between the asset's carrying amount and the sum of the consideration received and receivable is recognised in profit or loss.

On derecognition of a debt instrument classified as fair value through other comprehensive income, the cumulative gain or loss previously accumulated in the investment revaluation reserve is reclassified to profit or loss.

On derecognition of an investment in equity which was elected to be classified under fair value through other comprehensive income, the cumulative gain or loss previously accumulated in the investments revaluation reserve is not reclassified to profit or loss, but is transferred to retained earnings.

Financial Liabilities

Financial liabilities are subsequently measured at:

- amortised cost;
- fair value through profit and loss

A financial liability is measured at fair value through profit and loss if the financial liability is:

- a contingent consideration of an acquirer in a business combination to which AASB 3 applies;
- held for trading; or
- initially designated as at fair value through profit or loss.

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All other financial liabilities are subsequently measured at fair value, amortised cost using the effective interest method. The effective interest method is a method of calculating the amortised cost of a debt instrument and of allocating interest expense in profit or loss over the relevant period.

The effective interest rate is the internal rate of return of the financial asset or liability. That is, it is the rate that exactly discounts the estimated future cash flows through the expected life of the instrument to the net carrying amount at initial recognition.

A financial liability is held for trading if it is:

- incurred for the purpose of repurchasing or repaying in the near term;
- part of a portfolio where there is an actual pattern of short-term profit taking; or
- a derivative financial instrument (except for a derivative that is in a financial guarantee contract or a derivative that is in an effective hedging relationship).

Any gains or losses arising on changes in fair value are recognised in profit or loss to the extent that they are not part of a designated hedging relationship.

The change in fair value of the financial liability attributable to changes in the issuer's credit risk is taken to other comprehensive income and is not subsequently reclassified to profit or loss. Instead, it is transferred to retained earnings upon derecognition of the financial liability.

If taking the change in credit risk in other comprehensive income enlarges or creates an accounting mismatch, then these gains or losses should be taken to profit or loss rather than other comprehensive income.

A financial liability cannot be reclassified.

A liability is derecognised when it is extinguished (ie when the obligation in the contract is discharged, cancelled or expires). An exchange of an existing financial liability for a new one with substantially modified terms, or a substantial modification to the terms of a financial liability, is treated as an extinguishment of the existing liability and recognition of a new financial liability.

The difference between the carrying amount of the financial liability derecognised and the consideration paid and payable, including any non-cash assets transferred or liabilities assumed, is recognised in profit or loss.

Impairment

The entity recognises a loss allowance for expected credit losses on:

- financial assets that are measured at amortised cost or fair value through other comprehensive income;
- lease receivables;
- contract assets (eg amount due from customers under construction contracts);
- loan commitments that are not measured at fair value through profit or loss; and
- financial guarantee contracts that are not measured at fair value through profit or loss.

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Loss allowance is not recognised for:

- financial assets measured at fair value through profit or loss; or
- equity instruments measured at fair value through other comprehensive income.

Expected credit losses are the probability-weighted estimate of credit losses over the expected life of a financial instrument. A credit loss is the difference between all contractual cash flows that are due and all cash flows expected to be received, all discounted at the original effective interest rate of the financial instrument.

The entity used the following approaches to impairment, as applicable under AASB 9:

- the general approach;
- the simplified approach;
- the purchased or originated credit impaired approach; and
- low credit risk operational simplification.

At each reporting date, the entity recognised the movement in the loss allowance as an impairment gain or loss in the statement of profit or loss and other comprehensive income.

The carrying amount of financial assets measured at amortised cost includes the loss allowance relating to that asset.

Impairment of Assets

At each reporting date, the company reviews the carrying values of its tangible and intangible assets to determine whether there is any indication that those assets have been impaired. If such an indication exists, the recoverable amount of the asset, being the higher of the asset's fair value less costs to sell and value in use, is compared to the asset's carrying value. Any excess of the asset's carrying value over its recoverable amount is expensed to the income statement, unless the asset is carried at a revalued amount in accordance with another standard. Any impairment loss of a revalued asset is treated as a revaluation decrease in accordance with that other standard.

Where it is not possible to estimate the recoverable amount of an individual asset, the company estimates the recoverable amount of the cash-generating unit to which the asset belongs.

Impairment testing is performed annually for goodwill and intangible assets with indefinite lives.

Trade and Other Payables

Trade and other payables represent the liability outstanding at the end of the reporting period for goods and services received by the company during the reporting period which remain unpaid. The balance is recognised as a current liability with the amounts normally paid within 30 days of recognition of the liability.

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Goods and Services Tax (GST)

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Tax Office. In these circumstances, the GST is recognised as part of the cost of acquisition of the asset or as part of an item of the expense. Receivables and payables in the statement of financial position are shown inclusive of GST.

Cash flows are presented on a gross basis, except for the GST component of investing and financing activities which are disclosed as operating cash flows.

Income Tax

The company is exempt from income tax under section 50-40 of the Income Tax Assessment Act 1997.

Employee Benefits

Short term employee benefits

Provision is made for the company's obligation for short-term employee benefits. Short-term employee benefits are benefits (other than termination benefits) that are expected to be settled wholly within 12 months after the end of the annual reporting period in which the employees render the related service, including wages and salaries. Short-term employee benefits are measured at the (undiscounted) amounts expected to be paid when the obligation is settled.

The company's obligations for short-term employee benefits such as wages and salaries are recognised as a part of current liabilities in the statement of financial position.

Other long-term employee benefits

The company classifies employee's long service leave and annual leave entitlements as other long-term employee benefits as they are not expected to be settled wholly within 12 months after the end of the annual reporting period in which the employees render the related service. Provision is made for the company's obligation for other long-term employee benefits, which are measured at the present value of the expected future payments to be made to employees. Expected future payments incorporate anticipated future wage and salary levels, durations of service and employee departures, and are discounted at rates determined by reference to market yields at the end of the reporting period on government bonds that have maturity dates that approximate the terms of the obligations. Upon the remeasurement of obligations for other long-term employee benefits, the net change in the obligation is recognised in profit or loss classified under employee benefits expense.

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The company's obligations for long-term employee benefits are presented as non-current liabilities in the statement of financial position, except where the company does not have an unconditional right to defer settlement for at least 12 months after the end of the reporting period, in which case the obligations are presented as current liabilities.

Provisions

Provisions are recognised when the company has a legal or constructive obligation, as a result of past events, for which it is probable that an outflow of economic benefits will result and that outflow can be reliably measured. Provisions recognised represent the best estimate of the amounts required to settle the obligation at the end of the reporting period.

Leases

The company initially applied AASB 16 Leases from using the modified retrospective approach under which the cumulative effect of initial application is recognised in retained earnings at 1 July 2019. Accordingly the comparative information presented for the prior year is not restated. Due to the nature of the changes, no adjustment was required to retained earnings. The details of the changes in accounting policies are disclosed below. Additionally, the disclosure requirements in AASB 16 have not generally been applied to comparative information.

At inception of a contract, the company assesses if the contract contains or is a lease. If there is a lease present, a right-of-use asset and a corresponding lease liability is recognised by the company where the company is a lessee. However, all contracts that are classified as short-term leases (ie a lease with a remaining lease term of 12 months or less) and leases of low-value assets are recognised as an operating expense on a straight-line basis over the term of the lease.

Initially, the lease liability is measured at the present value of the lease payments still to be paid at commencement date. The lease payments are discounted at the interest rate implicit in the lease. If this rate cannot be readily determined, the company uses the incremental borrowing rate.

Lease payments included in the measurement of the lease liability are as follows:

- fixed lease payments less any lease incentives;
- variable lease payments that depend on an index or rate, initially measured using the index or rate at the commencement date;
- the amount expected to be payable by the lessee under residual value guarantees;
- the exercise price of purchase options, if the lessee is reasonably certain to exercise the options;
- lease payments under extension options, if the lessee is reasonably certain to exercise the options; and
- payments of penalties for terminating the lease, if the lease term reflects the exercise of an option to terminate the lease.

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The right-of-use assets comprise the initial measurement of the corresponding lease liability as mentioned above, any lease payments made at or before the commencement date, as well as any initial direct costs. The subsequent measurement of the right-of-use assets is at cost less accumulated depreciation and impairment losses.

Right-of-use assets are depreciated over the lease term or useful life of the underlying asset, whichever is the shortest. Where a lease transfers ownership of the underlying asset, or the cost of the right-of-use asset reflects that the company anticipates to exercise a purchase option, the specific asset is depreciated over the useful life of the underlying asset.

For leases that have significantly below-market terms and conditions principally to enable the Entity to further its objectives (commonly known as peppercorn/concessionary leases), the company has adopted the temporary relief under AASB 2018-814 and measures the right-of-use assets at cost on initial recognition.

Borrowing Costs

Borrowing costs directly attributable to the acquisition, construction or production that necessarily take a substantial period of time to prepare for their intended use or sale, are added to the cost of those assets, until such time as the assets are substantially ready for their intended use or sale.

All other borrowing costs are recognised in the income statement in the period in which they are incurred.

Comparative Figures

When required by Accounting Standards, comparative figures have been adjusted to conform to changes in presentation for the current financial year.

Critical Accounting Estimates and Judgements

The directors evaluate estimates and judgements incorporated into the financial report based on historical knowledge and best available current information.

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Estimates assume a reasonable expectation of future events and are based on current trends and economic data, obtained both externally and within the Company.

Key judgements - Employee benefits

For the purpose of measurement, AASB 119: Employee Benefits (September 2011) defines obligations for short-term employee benefits as obligations expected to be settled wholly before 12 months after the end of the annual reporting period in which the employees render the related services. As the company expects that most employees will not use all of their annual leave entitlements in the same year in which they are earned or during the 12-month period that follows the directors believe that obligations for annual leave entitlements satisfy the definition of other long-term employee benefits and, therefore, are required to be measured at the present value of the expected future payments to be made to employees.

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FOR THE YEAR ENDED 30 JUNE 2020

	2020 \$	2019 \$
2 Revenue		
Revenue		
Sales Revenue:		
Sale of goods	15,263,705	17,917,747
	<u>15,263,705</u>	<u>17,917,747</u>
	<u>15,263,705</u>	<u>17,917,747</u>
Total revenue and other income	<u>15,263,705</u>	<u>17,917,747</u>
3 Loss from Ordinary Activities		
Loss from ordinary activities before income tax expense has been determined after:		
Expenses:		
Cost of sales	2,006,266	2,566,760
4 Cash and Cash Equivalents		
Current		
Cash on Hand	501,200	538,000
Westpac Bank Account	599,497	492,265
Warilla Bowls Gambling Account	50,000	50,000
Warilla Bowls Cash Reserve Account	1,118,713	1,117,502
	<u>2,269,410</u>	<u>2,197,767</u>
Reconciliation of cash		
Cash at the end of the financial year as shown in the statement of cash flows is reconciled to the related items in the balance sheet as follows:		
Cash and cash equivalents	2,269,410	2,197,767
	<u>2,269,410</u>	<u>2,197,767</u>

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	2020 \$	2019 \$
5 Trade and Other Receivables		
Current		
Trade Debtors	327,579	26,250
Corrimal Bowling Club Limited Advance	178,383	-
	<u>505,962</u>	<u>26,250</u>
6 Inventories		
Current		
Stock on Hand	<u>259,997</u>	<u>321,873</u>
7 Other Current Assets		
Current		
Prepayments	<u>412,579</u>	<u>105,460</u>
8 Financial Assets		
Non-Current		
Financial assets mandatorily measured at fair value through profit or loss		
Independent Liquor Group	750	750
	<u>750</u>	<u>750</u>
9 Property, Plant and Equipment		
Land and Buildings		
Freehold Land Warilla at Cost - (Core Property)	459,180	459,180
Houses at Cost - (Non - Core Property)	2,760,651	2,145,227
Clubhouse Warilla at Cost - (Core Property)	<u>36,712,330</u>	<u>36,504,072</u>
	39,932,161	39,108,479
Less: Accumulated Depreciation	<u>(14,507,002)</u>	<u>(13,498,189)</u>
	<u>(14,507,002)</u>	<u>(13,498,189)</u>
Total Land and Buildings	<u>25,425,159</u>	<u>25,610,290</u>

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	2020 \$	2019 \$
Plant and Equipment		
Cabins at Cost	2,089,135	2,039,167
Less: Accumulated Depreciation	<u>(1,626,470)</u>	<u>(1,557,627)</u>
	462,665	481,540
Poker Machines at Cost	8,805,567	9,018,789
Less: Accumulated Depreciation	<u>(7,369,387)</u>	<u>(7,238,093)</u>
	1,436,180	1,780,696
Bowls Greens & Lights at Cost	451,742	451,742
Less: Accumulated Depreciation	<u>(433,105)</u>	<u>(414,208)</u>
	18,637	37,534
Greens Plant & Equipment at Cost	258,841	256,751
Less: Accumulated Depreciation	<u>(247,949)</u>	<u>(238,983)</u>
	10,892	17,768
Clubhouse Furnishings at Cost	5,633,309	5,558,308
Less: Accumulated Depreciation	<u>(4,894,242)</u>	<u>(4,602,405)</u>
	739,067	955,903
Tennis Courts at Cost	271,635	271,635
Less: Accumulated Depreciation	<u>(271,635)</u>	<u>(271,635)</u>
	-	-
Motor Vehicles at Cost	408,441	408,441
Less: Accumulated Depreciation	<u>(375,274)</u>	<u>(363,186)</u>
	33,167	45,255
Total Plant and Equipment	<u>2,700,608</u>	<u>3,318,696</u>
Total Property, Plant and Equipment	<u>28,125,767</u>	<u>28,928,986</u>

WARILLA BOWLS & RECREATION CLUB LTD
A.B.N. 56 000 984 145

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2020

	2020	2019
	\$	\$

Movements in Carrying Amounts

Movements in carrying amount for each class of property, plant and equipment between the beginning and the end of the financial year:

	Carrying Value				Carrying Value
	1 Jul 2019	Additions	Disposals	Depreciation	30 Jun 2020
Land & Buildings	25,610,290	823,682	-	(1,008,813)	25,425,159
Plant & Equipment	3,318,696	464,791	-	(1,082,879)	2,700,608
	<u>28,928,986</u>	<u>1,288,473</u>	<u>-</u>	<u>(2,091,692)</u>	<u>28,125,767</u>

10 Intangible Assets

Poker Machine Entitlements at Cost	720,340	720,340
Total	<u>720,340</u>	<u>720,340</u>

Movements in Carrying Amounts

Movements in carrying amount of each class of intangibles between the beginning and the end of the current financial year:

	Carrying Value				Carrying Value
	1 Jul 2019	Additions	Disposals	Amortisation	30 Jun 2020
Poker machines	720,340	-	-	-	720,340
	<u>720,340</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>720,340</u>

11 Trade and Other Payables

Current

Trade Creditors	246,525	462,373
GST Payable	55,625	64,539
	<u>302,150</u>	<u>526,912</u>

WARILLA BOWLS & RECREATION CLUB LTD
A.B.N. 56 000 984 145

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2020

	2020 \$	2019 \$
12 Borrowings		
Current		
Gaming System Finance	103,550	138,067
Westpac Bank Loan	249,365	249,365
	<u>352,915</u>	<u>387,432</u>
Non-Current		
Gaming System Finance	-	69,033
Westpac Bank Loan	340,635	332,903
	<u>340,635</u>	<u>401,936</u>
13 Provisions		
Current		
Holiday Pay	461,829	375,757
Poker Machine Tax	666,059	144,893
Club Promotions	86,112	-
Long Service Leave	317,619	313,981
	<u>1,531,619</u>	<u>834,631</u>
Non-Current		
Long Service Leave	111,395	107,355
	<u>111,395</u>	<u>107,355</u>
Aggregate Employee Benefit Liability	<u>890,843</u>	<u>797,093</u>
14 Other Liabilities		
Current		
Sub-Club Funds	7,658	24,754
Accrued Charges	85,357	225,849
Income in Advance	32,510	81,063
Security Deposits	32,055	47,747
	<u>157,580</u>	<u>379,413</u>

WARILLA BOWLS & RECREATION CLUB LTD
A.B.N. 56 000 984 145

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2020

	2020 \$	2019 \$
15 Events After the Reporting Period		
Covid-19 Pandemic		
The Club is currently subject to Covid-19 operating restrictions. The financial effect of those restrictions is difficult to estimate and will be dependent on whether the restrictions are eased or tightened in the future. The board is closely monitoring the club's financial position in order to best manage the effects of the Covid-19 pandemic.		
Amalgamation		
The Club has entered into an amalgamation with Corrimal Bowling Club Ltd. The Club is expecting the amalgamation to receive final approval from Liquor & Gaming NSW by 31 December 2020.		
16 Key Management Personnel Compensation		
Total Compensation	361,225	335,632
Mr P. Kipp and Mr D. Morris		
17 Related Party Transactions		
Transactions between related parties are on normal commercial terms and conditions. These terms and conditions are no more favourable than those available to other parties unless otherwise stated.		
18 Financial Risk Management		
The company's financial instruments consist mainly of deposits with banks, accounts receivable and payable, and leases.		
The carrying amounts for each category of financial instruments, measured in accordance with AASB 9 as detailed in the accounting policies to these financial statements, are as follows:		
Financial Assets		
Financial assets at fair value through other comprehensive income		
- Australian shares	750	750
Financial assets at amortised cost:		
- Cash and cash equivalents	2,269,410	2,197,767
- Trade and other receivables	188,798	26,250
Total Financial Assets	2,458,208	2,224,017

WARILLA BOWLS & RECREATION CLUB LTD
A.B.N. 56 000 984 145

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2020

	2020	2019
	\$	\$
<hr/>		
Financial Liabilities		
Financial Liabilities at amortised cost		
- Trade and other payables	170,398	462,373
- Borrowings	693,550	789,368
Total Financial Liabilities	<u>863,948</u>	<u>1,251,741</u>

WARILLA BOWLS & RECREATION CLUB LTD
A.B.N. 56 000 984 145

DIRECTORS' DECLARATION

The directors of the company declare that:

1. The financial statements and notes are in accordance with the Corporations Act 2001 and:
 - (a) comply with Australian Accounting Standards.
 - (b) give a true and fair view of the financial position of the company as at 30 June 2020 and of its performance for the year ended on that date.
2. In the directors' opinion there are reasonable grounds to believe that the company will be able to pay its debts as and when they become due and payable.

This declaration is made in accordance with a resolution of the board of directors.

Director:


Mr Ian Prescott-Smith

Dated 5 August 2020

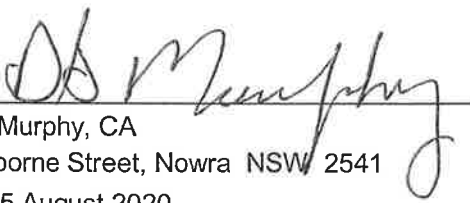
WARILLA BOWLS & RECREATION CLUB LTD
A.B.N. 56 000 984 145

DISCLAIMER ON ADDITIONAL FINANCIAL INFORMATION

The additional information on the following pages is in accordance with the books and records of Warilla Bowls & Recreation Club Ltd which have been subjected to the auditing procedures applied in the audit of the company for the year ended 30 June 2020. It will be appreciated that the audit did not cover all details of the additional financial information. Accordingly, we do not express an opinion on such financial information and no warranty of accuracy or reliability is given.

In accordance with our firm policy, we advise that neither the firm nor any member or employee of the firm undertakes responsibility arising in any way whatsoever to any person (other than the company) in respect of such information, including any errors or omissions therein, arising through negligence or otherwise however caused.

Booth Partners


David Murphy, CA
52 Osborne Street, Nowra NSW 2541
Dated 5 August 2020

WARILLA BOWLS & RECREATION CLUB LTD
A.B.N. 56 000 984 145

SUPPLEMENTARY INFORMATION
DEPARTMENTAL PROFIT AND LOSS STATEMENT
FOR THE YEAR ENDED 30 JUNE 2020

	Note	2020 \$	2019 \$
Bar Trading Account			
Sales		2,470,042	3,132,980
		<u>2,470,042</u>	<u>3,132,980</u>
LESS: COST OF GOODS SOLD			
Opening Stock		151,245	130,190
Bar Purchases		983,984	1,301,429
Closing Stock		<u>(101,157)</u>	<u>(151,245)</u>
		<u>1,034,072</u>	<u>1,280,374</u>
GROSS PROFIT FROM TRADING		<u>1,435,970</u>	<u>1,852,606</u>
EXPENDITURE			
Bar Requisites & Supplies		10,493	17,354
Bar Repairs & Maintenance		3,452	8,485
Direct Bar Wages		834,977	924,074
Wastage/Breakages		<u>23,752</u>	<u>16,298</u>
		<u>872,674</u>	<u>966,211</u>
NET PROFIT		<u>563,296</u>	<u>886,395</u>

The accompanying notes form part of these financial statements.
These statements should be read in conjunction with the attached compilation
report of Booth Partners.

WARILLA BOWLS & RECREATION CLUB LTD
A.B.N. 56 000 984 145

SUPPLEMENTARY INFORMATION
DEPARTMENTAL PROFIT AND LOSS STATEMENT
FOR THE YEAR ENDED 30 JUNE 2020

	Note	2020 \$	2019 \$
Poker Machine Trading Account			
Net Clearances		7,930,902	9,291,215
		<u>7,930,902</u>	<u>9,291,215</u>
EXPENDITURE			
Depreciation		611,766	604,411
Gaming Monitoring		90,213	114,276
GST Poker Machines		721,034	845,494
GST Rebate		(17,180)	(17,180)
Poker Machine Promotions		60,862	131,554
Maintenance & Service		187,665	223,189
State Gaming Tax		1,576,637	1,842,897
Statewide Link		6,442	16,744
Wages		547,121	568,653
Warilla Winners		219,358	193,340
		<u>4,003,918</u>	<u>4,523,378</u>
NET PROFIT		<u><u>3,926,984</u></u>	<u><u>4,767,837</u></u>

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WARILLA BOWLS & RECREATION CLUB LTD
A.B.N. 56 000 984 145

SUPPLEMENTARY INFORMATION
DEPARTMENTAL PROFIT AND LOSS STATEMENT
FOR THE YEAR ENDED 30 JUNE 2020

	Note	2020 \$	2019 \$
Catering			
Red Sands Restaurant Sales		1,400,992	1,887,960
Cowries Cafe Sales		415,270	601,707
Function Meals		300,611	431,375
Room Hire		65,868	91,367
		<u>2,182,741</u>	<u>3,012,409</u>
LESS: COST OF GOODS SOLD			
Opening Stock		50,685	46,475
Purchases		748,392	1,002,391
Closing Stock		<u>(49,619)</u>	<u>(50,685)</u>
		<u>749,458</u>	<u>998,181</u>
GROSS PROFIT FROM TRADING		<u>1,433,283</u>	<u>2,014,228</u>
EXPENDITURE			
Function Accessories		24,752	31,517
Replacements		10,480	2,655
Supplies		29,859	56,229
Waste		6,231	1,447
Advertising		4,641	9,043
Wages		<u>1,166,867</u>	<u>1,330,326</u>
		<u>1,242,830</u>	<u>1,431,217</u>
NET PROFIT		<u>190,453</u>	<u>583,011</u>

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WARILLA BOWLS & RECREATION CLUB LTD
A.B.N. 56 000 984 145

SUPPLEMENTARY INFORMATION
DEPARTMENTAL PROFIT AND LOSS STATEMENT
FOR THE YEAR ENDED 30 JUNE 2020

	Note	2020 \$	2019 \$
Indoor Bowls Complex Trading			
Sales		82,493	115,029
		<u>82,493</u>	<u>115,029</u>
LESS: COST OF GOODS SOLD			
Opening Stock		67,181	77,184
Purchases		51,663	70,584
Closing Stock		(62,500)	(67,181)
		<u>56,344</u>	<u>80,587</u>
GROSS PROFIT FROM TRADING		<u>26,149</u>	<u>34,442</u>
INCOME			
Drink Machine		8,017	10,831
Green Fees		25,558	34,423
		<u>33,575</u>	<u>45,254</u>
EXPENDITURE			
Drink Machine		3,722	5,189
Accessories		-	538
Repairs & Maintenance		70	845
Trophies & Vouchers		6,327	12,786
Wages		-	28,229
		<u>10,119</u>	<u>47,587</u>
NET PROFIT		<u>49,605</u>	<u>32,109</u>

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WARILLA BOWLS & RECREATION CLUB LTD
A.B.N. 56 000 984 145

SUPPLEMENTARY INFORMATION
DEPARTMENTAL PROFIT AND LOSS STATEMENT
FOR THE YEAR ENDED 30 JUNE 2020

	Note	2020 \$	2019 \$
Cabin Rental Trading			
Rental		568,426	773,642
		<u>568,426</u>	<u>773,642</u>
EXPENDITURE			
Advertising		-	350
Council Rates		11,281	10,958
Computer Support		4,224	4,224
Electricity		19,541	26,575
Gas		1,212	2,053
Laundry		3,908	3,109
Cabin Replacements		15,760	10,451
Cabins Repairs & Maintenance		25,362	28,735
Waste Material Disposal		5,968	7,099
Austar		9,275	12,034
Wages		361,170	378,674
Water		4,266	4,543
		<u>461,967</u>	<u>488,805</u>
NET PROFIT		<u>106,459</u>	<u>284,837</u>

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report of Booth Partners.
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WARILLA BOWLS & RECREATION CLUB LTD
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SUPPLEMENTARY INFORMATION
DEPARTMENTAL PROFIT AND LOSS STATEMENT
FOR THE YEAR ENDED 30 JUNE 2020

	Note	2020 \$	2019 \$
Gift Shop Trading			
Sales		4,132	5,091
		<u>4,132</u>	<u>5,091</u>
LESS: COST OF GOODS SOLD			
Opening Stock		8,647	7,783
Purchases		257	4,177
Closing Stock		<u>(6,722)</u>	<u>(8,647)</u>
		<u>2,182</u>	<u>3,313</u>
NET PROFIT FROM TRADING		<u><u>1,950</u></u>	<u><u>1,778</u></u>

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WARILLA BOWLS & RECREATION CLUB LTD
A.B.N. 56 000 984 145

SUPPLEMENTARY INFORMATION
DEPARTMENTAL PROFIT AND LOSS STATEMENT
FOR THE YEAR ENDED 30 JUNE 2020

	Note	2020 \$	2019 \$
Bottle Shop Trading			
Sales		202,697	251,126
		<u>202,697</u>	<u>251,126</u>
LESS: COST OF GOODS SOLD			
Opening Stock		44,115	44,921
Purchases		160,095	203,499
Closing Stock		<u>(40,000)</u>	<u>(44,115)</u>
		<u>164,210</u>	<u>204,305</u>
NET PROFIT FROM TRADING		<u><u>38,487</u></u>	<u><u>46,821</u></u>

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report of Booth Partners.
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WARILLA BOWLS & RECREATION CLUB LTD
A.B.N. 56 000 984 145

SUPPLEMENTARY INFORMATION
DEPARTMENTAL PROFIT AND LOSS STATEMENT
FOR THE YEAR ENDED 30 JUNE 2020

	Note	2020 \$	2019 \$
INCOME			
Bar Trading Account		563,296	886,395
Poker Machine Trading Account		3,926,984	4,767,837
Catering		190,453	583,011
Indoor Bowls Complex Trading		49,605	32,109
Cabin Rental Trading		106,459	284,837
Gift Shop Trading		1,950	1,778
Bottle Shop Trading		38,487	46,821
Members Subscriptions		83,299	61,945
		4,960,533	6,664,733
Bowls Activities			
Bowls Activities - Competition & Entry Fees		4,300	6,450
Bowls Activities - Raffles		15,230	18,670
Bowls Activities- Green Fees		44,647	52,280
Bowls Sponsorship		179,625	167,387
4 A Side & BPL Income		15,500	82,205
		259,302	326,992
Entertainment			
Entertainment - Bonanza		154,590	227,521
Entertainment - Vending Machine Commissions		4,514	10,300
		159,104	237,821

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WARILLA BOWLS & RECREATION CLUB LTD
A.B.N. 56 000 984 145

SUPPLEMENTARY INFORMATION
DEPARTMENTAL PROFIT AND LOSS STATEMENT
FOR THE YEAR ENDED 30 JUNE 2020

	Note	2020 \$	2019 \$
Interest		2,777	5,029
Sundry Income		797,000	10,159
TAB Commission		37,510	51,731
Keno Commission		172,966	240,584
Autobank Commission		102,875	115,067
Bingo Income		62,171	113,200
Trainee Subsidy		17,045	16,795
Rental Income		75,461	102,652
Tennis Income		5,503	7,653
Insurance Recovery		13,684	1,373
TOTAL INCOME		<u>6,665,931</u>	<u>7,893,789</u>
LESS : EXPENDITURE			
Bowls Activities			
Affiliation & Entry Fees		35,987	47,996
Badges, Bowls Accessories		7,792	2,895
Bowls Administration		7,122	7,761
Catering		33,034	64,501
Greens Repairs & Maintenance		40,179	42,457
Greens Wages		318,932	356,940
Transport & Miscellaneous Expenses		25,594	23,993
Trophies & Vouchers		102,105	128,336
Social Bowls		11,392	21,393
4 A Side & BPL		16,760	201,543
World Bowls Tournament		531	52,801
		<u>599,428</u>	<u>950,616</u>

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WARILLA BOWLS & RECREATION CLUB LTD
A.B.N. 56 000 984 145

SUPPLEMENTARY INFORMATION
DEPARTMENTAL PROFIT AND LOSS STATEMENT
FOR THE YEAR ENDED 30 JUNE 2020

	Note	2020 \$	2019 \$
Clubhouse Premises & Surrounds			
Cleaning Materials		34,619	45,394
Cleaning Wages		51,144	24,000
Cleaning Contractors		130,456	150,163
Gas		59,452	75,758
Security		88,860	112,379
Repairs & Maintenance Wages		212,127	166,864
Repairs & Maintenance		239,304	294,616
Waste Materials Disposal		50,186	62,122
		866,148	931,296
Amenities			
Apra Licence		4,318	6,231
Bonanzas		175,490	249,086
Bingo Expenses		179,195	223,862
Sports Television		92,457	97,270
Members Lucky Draw		18,182	22,727
Doorpersons' Wages		128,339	202,184
Entertainment		108,368	151,208
Refreshments - Members, Staff, Guests, Trades		52,869	66,925
TAB & Keno Wages		130,385	179,234
TAB Operations		8,163	14,212
Club Promotions		106,121	246,065
Club Promotions Wages		114,856	119,268
Happy Hour		24,526	68,562
Keno Operation		3,229	4,142
Members Discount & Promotions		164,221	226,651
Sub Clubs		66,128	95,061
		1,376,847	1,972,688

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WARILLA BOWLS & RECREATION CLUB LTD
A.B.N. 56 000 984 145

SUPPLEMENTARY INFORMATION
DEPARTMENTAL PROFIT AND LOSS STATEMENT
FOR THE YEAR ENDED 30 JUNE 2020

	Note	2020 \$	2019 \$
General Expenses			
Accounting Fees		4,500	4,500
Audit Fees		33,060	33,060
Administration Expenses		76,334	110,146
Administration - Wages		603,713	620,497
Advertising		68,917	70,716
Bad Debts & Shortages		2,982	3,676
Bank Charges		21,010	23,082
Computer Expenses		46,575	49,876
Directors Out of Pocket Expenses		35,319	32,460
Donations & Charity Functions		187,974	276,077
Insurances		261,581	231,901
Light & Power		184,042	227,863
Legal, Company Fees, Clubs NSW		11,599	15,462
Loan Interest		8,391	28,142
Long Service Leave Provision		7,678	11,984
Members' Mortality Fund		1,864	455
Minibus Repairs & Maintenance		26,592	27,536
Courtesy Bus		107,563	143,430
Payroll Tax		132,318	237,189
Postage		1,332	1,327
Printing & Stationery		12,825	16,228
Rates - Council		16,330	15,905
Rates - Water		38,284	36,298
Staff Training		4,274	36,187
Directors Training, Conferences etc		23,362	25,781
Staff Uniforms		10,178	9,690
Superannuation		393,971	473,850
Holiday Pay Provision		86,073	(43,266)
Telephone		32,130	30,768
Fringe Benefits Tax		28,518	22,976

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WARILLA BOWLS & RECREATION CLUB LTD
A.B.N. 56 000 984 145

SUPPLEMENTARY INFORMATION
DEPARTMENTAL PROFIT AND LOSS STATEMENT
FOR THE YEAR ENDED 30 JUNE 2020

	Note	2020 \$	2019 \$
Land Tax		32,644	30,116
Travelling & Fares		6,885	14,669
		<u>2,508,818</u>	<u>2,818,581</u>
Depreciation			
Bowls Greens		18,897	18,897
Furnishing, Fittings, Equipment		360,533	362,870
Greens Plant & Equipment		8,966	9,876
Buildings		1,008,813	988,977
Cabins		70,629	120,156
Motor Vehicles		12,088	12,831
		<u>1,479,926</u>	<u>1,513,607</u>
TOTAL EXPENSES		<u>6,831,167</u>	<u>8,186,788</u>
NET OPERATING LOSS - WARILLA		<u>(165,236)</u>	<u>(292,999)</u>

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report of Booth Partners.
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BOWLING CLUB PRESIDENTS REPORT

In a Covid-19 year, there hasn't been much action on the bowling greens. Jeremy Henry's report contains the details of our limited success from limited opportunity this year, with tournament cancellations the order of the day.

The Club changed its Constitution in January to a gender neutral form, and after much discussion and some heartache, the Club has now found a balance in the management of gender neutral bowls throughout the Club which aims to keep all of our members happy and engaged in the sport.

Congratulations to our Australian representatives Aaron Teys, Corey Wedlock and Jesse Noronha. Jesse left the Gorillas early this calendar year for a career in the mining industry (which came with a change of Clubs) and I wish Jesse every success in his future endeavours, both on and off the green.

Thank you to all our Bowls officials, Bowls Coordinator Jeremy Henry, Bowls Secretary Trevor Wells, Assistant Bowls Secretary Paul Majkowycz, umpires and selectors for your work during the year.

Our greens continue to be some of the best in the country and thank you to Head Green keeper Bruce Pogson and his team for your dedication and the quality of playing surface that you consistently produce.

To members who have lost love ones during the year, please accept my deepest sympathies.

To all our bowling members, thank you for your continued support and go the Gorillas.

Ian Prescott-Smith
President

BOWLS REPORT

Unfortunately, Covid 19 had a major impact on the bowls calendar with Pennants, Australian Open and World Championships all being cancelled. Highlights on the green was Corey Wedlock winning the State Champ of Champion Singles and Golden Nugget. Notable achievements were Aaron Teys and Corey Wedlock making the Australian Squad again, and helping Australia win the Trans-Tasman and 8 nations tournament and Aaron Teys was also runners up in Australian indoor championships. Warilla won the Gorilla 4 aside and also reached the quarter finals of all 3 Ultimate Bowls Championships and the semi final of the National 5 aside.

I wish to again express my sincere gratitude to all who assisted during the year in particular Bowls secretary Trevor Wells and Assistant Bowls secretary Paul Majkowycz for their tremendous hard work and loyalty.

Jeremy Henry
Bowls Co-ordinator

MATCH COMMITTEE REPORT

2019/20 ZONE REPRESENTATION

Zone	A Teys, J Mitchell, C Wedlock, J Noronha
Zone Seniors	E Clarke, G McGillivray, N McCall
Zone Juniors	R Nabbe

2019/20 STATE REPRESENTATION

State Side	A Teys, C Wedlock, J Noronha
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2019/20 AUSTRALIAN REPRESENTATION

Australian Reps	A Teys, C Wedlock, J Noronha
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2020 CLUB CHAMPIONSHIPS

Outdoor

Major Singles	G Kelly
Minor Singles	To be completed
Over 60 Singles	To be completed
Major Pairs	C Wedlock & A Teys
Minor Pairs	To be completed
Over 60 Pairs	P Collins & N McCall
Handicap Singles	To be completed
Handicap Pairs	To be completed
Triples	To be completed
Fours	To be completed

2020 STATE CHAMPIONSHIPS

To be completed

2020 ZONE CHAMPIONSHIPS

Pairs	J Henry & A Teys
Triples	B Aquilina, C Wedlock & G Kelly
Fours	J Turner, B Aquilina, C Wedlock & A Teys
Senior Fours	J Thompson, P Read, R Tynan & D Delatorre

Congratulations to all championship and tournament winners, and to those who received representative honours.

On behalf of the Match Committee and all bowlers, I extend our sincere thanks to the Board and Club Management for their generosity and assistance in the promotion of bowls.

Jeremy Henry
Match Committee Chairman

WARILLA BOWLS AND RECREATION CLUB LIMITED

ABN 56 000 984 145

COMMUNITY GROUPS SUPPORTED DURING THE YEAR ENDED 30TH JUNE 2020

ALBION PARK EARLY LEARNING	SHELLHARBOUR CITY ROTARY
ANZAC DAY SCHOOL INITIATIVES/KOORI KIDS	SHELLHARBOUR COUNCIL - CHRISTMAS TREE APPEAL
ARTHRITIS ASSOCIATION	SHELLHARBOUR GAME FISHING CLUB
BALARANG PUBLIC SCHOOL	SHELLHARBOUR HOSPITAL AUXILIARY
BLACKBUTT FLINDERS PROBUS	SHELLHARBOUR MENS SHED
BOWLS NSW	SHELLHARBOUR PROBUS
BOWLS AUSTRALIA	SHELLHARBOUR PUBLIC SCHOOL
CANCER COUNCIL	SHELLHARBOUR SHARKS JNR RLFC
CARUNYA	SHELLHARBOUR STINGRAYS JRLFC
DART PLAYERS AUSTRALIA	SHELLHARBOUR STINGRAYS RLFC
DIABETES AUSTRALIA	SHELLHARBOUR VIEW CLUB
DRAGON BOAT SERIES	SOUTH COAST SCHOOL SPORT ASSOCIATION
DRAKES PRIDE	SOUTHERN ILLAWARRA DARTS ASSOCIATION
DUNMORE RURAL FIRE SERVICE	SOUTHERN ILLAWARRA LADIES DARTS ASSOCIATION
FLINDERS PUBLIC SCHOOL	SOUTHERN SUBURBS NETBALL CLUB
GATEWAY GROOVE/COMMUNITY GATEWAY	THE TOP BLOKES FOUNDATION
HOMECARE	TRAVELBUG
ILLAWARRA DISTRICT WOMENS BOWLS ASSOCIATION	23 EVENTS FUNDRAISER
ILLAWARRA ZONE 16 BOWLS ASSOCIATION	VINTAGE UKELELE GROUP
KIAMA SHELLHARBOUR CAMERA CLUB	WARRIGAL CARE
KIDSFEST	WARILLA BARRACK POINT SLSC
LAKE ILLAWARRA LITTLE ATHLETICS	WARILLA BOWLS DARTS CLUB
LAKE ILLAWARRA PCYC	WARILLA BOWLS SOCIAL GOLF CLUB
LAKE ILLAWARRA SOUTH CRICKET CLUB	WARILLA BOWLS SUNDAY SOCIAL GOLF CLUB
LAKE SOUTH PUBLIC SCHOOL	WARILLA HIGH SCHOOL
LAVERTY PATHOLOGY	WARILLA LAKE SOUTH MRLFC
MEN OF LEAGUE FOUNDATION	WARILLA LAKE SOUTH SRLFC
NSW MASTER BUILDERS BOWLS CLUB	WARILLA NEIGHBOURHOOD CENTRE
PORT KEMBLA HOSPITAL VOLUNTEERS	WARILLA PENSIONERS
RARE OVARIAN CANCER INC	WARILLA PUBLIC SCHOOL
RELAY FOR LIFE	WARILLA WANDERERS
SHELLHARBOUR CITY CRICKET CLUB	WESLEY MISSION
SHELLHARBOUR CITY SHARKS RLFC	WINDANGERS
SHELLHARBOUR CITY ROTARY	WOONONA HIGH SCHOOL

CONTACT TELEPHONE NUMBERS

Just Move Gymnasium	Anthony Rayias	42970971
Red Sands Bar & Grill	Adam Southwell	42959595
Travelbug	Rachel Newton	42973300
Warilla Tennis Club	Brett Edwards	0413064298
Warilla Men's Bowls	Jeremy Henry	42959513
Warilla Lady Bowls	Judith Hirjee	0407288201
Warilla Pensioners Club	Margaret Jones	42964031
Warilla Dart Club	Bruce Stone	42970562
Warilla Golf Club	Brian Constable	0434974767